

## **Travel - Overview**

**FIACCT 10-00.00**

**Effective: 01-Jul-94**

**Revised: 01-Sept-06**

### **Purpose**

The travel rules and regulations in this section are issued for the guidance of officials and employees of the State of Utah, in accordance with Title 63A-3-106 and 63A-3-107, Utah Code Annotated, as amended.

## Travel - State Vehicle Usage - Documentation & Taxation

FIACCT 10-01.00

Effective: 02-Jul-01

Revised: 01-Sept-06

### Purpose

This policy defines the policy of the Division of Finance for the documentation and taxation for the use of state vehicles for commuting or for business and personal use.

### Policy

- A. All commute and personal use of a vehicle must receive prior approval as stated by Administrative Services, Fleet Operations in Administrative Rule R27-3.
- B. *Commute Taxation* – The commute is considered a taxable fringe benefit unless specifically exempted under R27-3-8.

The IRS-stated value of the fringe benefit "income" is \$1.50 per one-way commute and will be computed from the Employee Reimbursement/Earnings Request, form FI 48, and added to the employee's federal and state gross wages subject to FICA. The value will also be added to the W-2 wages. In cases of carpooling, the fringe benefit amount will be added to the income of each employee in the vehicle. (Each employee must complete the Employee Reimbursement/Earnings Request, form FI 48, for this commute.)

- C. *Commute Documentation* – Commute usage must be documented at least monthly on an Employee Reimbursement/Earnings Request, form FI 48, unless usage is **not** considered a taxable fringe benefit in section B above.
- D. *Business & Personal Use Taxation* – The IRS considers the personal use including fuel as a taxable fringe benefit, based on the information recorded on the State Vehicle Benefit Computation – Business & Personal, form FI 38. The value of the "income," as determined by the Division of Finance based on the IRS Rules, will be added to the employee's federal and state gross wages subject to FICA. Also, the value will be added to the W-2 wages. The Division of Finance will calculate any necessary adjustments to the "income" reported to the IRS on the employee's W-2.
- E. *Business & Personal Use Documentation* – Document the actual personal and business usage on a State Vehicle Fringe Benefit Computation – Business & Personal, form FI 38, and State Vehicle Usage Log, form FI 39. Submit these forms to the Division of Finance by December 10 for the full calendar year (including an estimate for the remainder of December), or on a monthly or quarterly basis.
- F. An exception to the policy parts D and E (Business & Personal Use Taxation & Documentation) is for vehicles assigned to an individual required to have 24-hour security when the vehicle is part of that security. For example, the Governor's vehicle is exempt from this policy.

If the employee's use of the vehicle is generally consistent over the calendar year, the employee may substantiate the miles on a sampling basis. The sample period must represent the year's usage and be documented on a State Vehicle Usage Log, form FI 39. The ratio of the business to personal use from the sample period will be applied to the full year. The employee must notify the Division of Finance if he uses the sampling approach.

To substantiate the usage to the IRS, the employee's records on the State Vehicle Usage Log, form FI 39, must be made at or near the time of the usage. (A weekly basis is acceptable.)

**NOTE:** *The State Vehicle Fringe Benefit Computation – Business & Personal, form FI 38, is available upon request from the Division of Finance.*

## Definitions

<i>Commuting</i>	Travel between the employee's place of residence and place of business more than five calendar days per month where the commute is the only personal use. The definition extends to vehicles that are driven between an employee's office or principal place of assignment to a location closer to the employee's home. The commute is considered personal use even if the commute is required by the employer.
<i>Business and Personal Use</i>	A state vehicle is assigned to one state official or employee for state business and personal use. The personal use includes unrestricted personal use of the vehicle, including commuting.

## Procedures – Commute

Responsibility	Action
Department	<ol style="list-style-type: none"><li>1. Prepare an Employee Reimbursement/Earnings Request, form FI 48, each month and have it approved (use DOE code 13).</li><li>2. Enter the amount of the commute fringe (using DOE code 13) on the Special Pay Screen in Time and Attendance.</li><li>3. Maintain a file of entered documents for audit review.</li></ol>
Division of Finance	Add the commute value to the employee's gross wages subject to FICA withholding for the pay period. Add the commute value to the employee's W-2 wages for federal and state taxation.

## Procedures – Personal and Business Use

### Responsibility

### Action

#### Employee

Maintain a log of the vehicle usage on State Vehicle Usage Log, form FI 39, (or reproduction) specifying personal and state use.

#### Department

Notify the Division of Finance of the cost of the vehicle.

Fill out form State Vehicle Fringe Benefit Computation – Business & Personal, form FI 38, and attach the State Vehicle Usage Log, form FI 39. Submit to the Division of Finance by December 10.

#### Division of Finance

Calculate the actual value of the personal use to tax based on both the car's value and the value of the fuel used for the personal miles. Apply the value to the wages subject to FICA withholding and add the value to the W-2 wages for federal and state taxation.



## Travel - Reimbursement - General Policies

FIACCT 10-02.00

Effective: 01-Jul-94

Revised: 01-Sept-05

These are the basic state travel policies. Detailed explanations of the policies are contained in the remaining sections of this policy.

- A. **Definition: Home-Base** – The location the employee leaves from and/or returns to. The traveler may leave from one *home-base* and return to a different *home-base*. For example, if the traveler leaves from his residence, then the *home-base* for departure calculations is his residence. If the traveler returns to the Cannon Health Building, the *home-base* for arrival calculations is the Cannon Health Building.
- B. **Prior Approval** – For insurance purposes, all travel on state business, whether reimbursed by the State or not, must have PRIOR APPROVAL by an appropriate authority. **This also includes non-state employees where the State is paying for the travel expenses.**

♦ **In-State Travel**

Approved by the department head or designee.

♦ **Out-of-State Travel**

Approved by the department head or designee using a Request For Out-Of-State Travel Authorization, form FI 5. Any delegation of this responsibility by the department head must be in writing and maintained in the agency for audit purposes.

*Exceptions* – Exceptions to the prior approval must be justified in the comments section of the Request For Out-Of-State Travel Authorization, form FI 5, or on an attachment, and must be approved by the Department Director or the designee.

*More than two travelers to the same function* – The Department Director, the Executive Director or the designee must approve all travel to out-of-state functions where more than two employees from the same department are attending the same function at the same time.

Document the approval in a memo or on the Out-Of-State Travel Authorization, form FI 5, signed by the Department Director, Executive Director, or designee explaining the reason for more than two persons attending the function and the total costs associated with the trip. If desired, the department may send the memo to the Director of Finance for approval (e.g., when the department designee is not available for approval). Attach the approved memo to the Travel Reimbursement Request, form FI 51B or FI 51D.

- C. **Reimbursable Costs** – It is the general intent to reimburse travelers for actual costs associated with travel required in state business. Reimbursements described in this policy intend to cover all normal areas of expense. Requests for exceptions shall be made **in writing to the Director of Finance, shall state reasons for the exception, and shall be subject to the written approval of the Director of Finance.**
- D. **Reimbursement** – Requests for reimbursement must be accompanied by **original receipts for all expenses except those for which flat allowance amounts are established (i.e., meals or mileage).** For more information see the *Travel – Meals*, and the *Travel – Transportation* sections of this policy.
- E. **Travel Agency** – The State has contracted with an outside travel agency that has an office in the State Office Building to provide central reservation services for the following services:

- ♦ **In-State Travel**

Airline and rental car needs.

- ♦ **Out-of State Travel**

Airline, rental car, and out-of-state hotel/motel needs.

All state employees, except legislative officials, are required to use this service. Legislative officials are strongly encouraged to use this service also, so that the maximum benefits of the contract may be realized. **The Division of Finance will not honor any requests for reimbursement for any airline or rental car travel arrangements that are not made in accordance with this policy.**

Exceptions to this policy may be granted when the travel is being paid for by a third party other than the State and the third party makes the arrangements and payments directly to their own travel agency.

- F. **State MasterCard Corporate Cards** – The State recommends that MasterCard Corporate cards be issued to state employees who travel three (3) or more times a year on state business. MasterCard Corporate cards are issued in the names of the employees. Employees must use the cards only for payment of official state business travel expenses. Hotels and rental cars must be charged on the MasterCard Corporate card. Whenever possible, additional business-related travel expenses such as meals, books, fees, and registrations should also be charged on the MasterCard Corporate card.

**Use of these cards will significantly reduce the need for cash advances, make payment of travel costs much more convenient for travelers, and will simplify accounting for travel reimbursements, while providing more useful management reports.**

These cards are **not to be used to pay personal non-official expenses. Misuse of these cards will result in a withdrawal of the privilege and appropriate disciplinary action against the employee. Also, the employee will forfeit rights to receive a travel advance for items normally paid for by the card.**

The cards are to be used for paying official travel expenses of the individual named on the card. Paying expenses of another state employee is allowed; however, a separate receipt must be obtained for each employee in order to request reimbursement. Travel costs for a non-state employee traveling with you may be charged on your MasterCard Corporate card; however, the State will **not reimburse that person's costs.**

- G. **Central Travel Account (CTA)** – ALL airline tickets must be purchased using only the Central Travel Account.

Each department may set up one or more Central Travel Accounts for purchasing airline tickets. Tickets charged to the CTA are billed to the account holder (department, division, etc.) each month. A single warrant request will be processed by the Division of Finance to pay the monthly bill for all travelers.

*CTA Benefit* – The CTA account allows the State to pay for all airline tickets on a monthly basis. If airline tickets have to be purchased early in order to qualify for a discount, the department can easily pay for the tickets before the trip.

In addition, if the traveler purchases the airline ticket on the CTA, he is covered by the MasterCard insurance for \$500,000 against death or dismemberment arising from accidents occurring while traveling on a common carrier. A common carrier is described as any scheduled airline, land, or water conveyance licensed for transportation of passengers for hire. This does not include traveling in a private or state vehicle. (See the **MasterCard – Central Travel Account** policy in this section of the manual.)

H. **Travel Advances** – Departments are encouraged to use travel advances only for anticipated incidental expenses (taxi, tips, etc.). Where possible, charge all allowable expenses on the MasterCard Corporate card.

I. **Travel Via Neighboring States**

♦ **Out-of-State Travel**

Not applicable.

♦ **In-State Travel**

In-state travel requiring travel through neighboring states is authorized as in-state travel when traveling on routine state business and such route is the nearest or most practicable to reach a destination in Utah.

For example, a Natural Resources employee may travel through Wyoming to get to his work area in the Uintas.



## Travel - Advances

FIACCT 10-02.01

Effective: 01-Jul-94

Revised: 01-Sept-06

### Purpose

This policy defines the Division of Finance policy for travel advances.

### Policy

- A. Travel advances are available for up to 90 percent of anticipated meals and incidentals.
- B. Travel advances are available for 90 percent of anticipated lodging when the traveler travels fewer than three (3) times per year on state business and does not have a MasterCard corporate card. Any exception to this policy must be approved in writing by the department director or his designee.
- C. Travel advances are not available for car rentals.
- D. The advance should be obtained through:
  - ♦ Department Travel Advance fund, if available, or
  - ♦ Payment voucher (PV) in FINET.
- E. **MasterCard Corporate Card** – Hotels and rental cars must be charged on the MasterCard Corporate card. Whenever possible, additional business-related travel expenses such as meals, books, fees, and registrations should also be charged on the MasterCard Corporate card. The state requires that airline tickets are charged to the Central Travel Account (CTA). This reduces the need for travel advances.
- F. **Outstanding Advances** – Each traveler may have only one advance outstanding at any one time. As soon as the reimbursement paperwork is submitted for the previous trip a new advance may be issued.
- G. **Timing** – The final travel reimbursement claim should be received within 30 days after the anticipated completion of travel as shown in the Travel Advance pay document.
- H. **Documentation** – An advance allowance will be available with the following documentation.
  - ♦ **In-State Travel**  
*Department Travel Advance fund* – Approval documents required by the department.  
  
*Travel Advance Processed through FINET* – An approved Employee Reimbursement/ Earnings Request, form FI 48. Include on the form the anticipated travel dates and times, a description of the advance and the calculation used to determine the amount (e.g., anticipated incidentals times 90%).
  - ♦ **Out-of-State Travel**  
*Department Travel Advance fund* – Request for Out-of-State Travel Authorization, form FI 5 approved by the department director or deputy director.  
  
*Travel Advance Processed through FINET* – Copy of the Request for Out-of-State Travel Authorization, form FI 5, showing reason for advance and calculations of the amount, approved by the department director or deputy director and an approved Employee Reimbursement/ Earnings Request, form FI 48. (Submit the Original Request for Out-of-State Travel Authorization, form FI 5 with the final Travel Reimbursement Request, form FI 51B or FI 51D.)



- I. **Processing Time** – The traveler should obtain approval far enough in advance to process the paper work and receive the advance in a routine manner.



## **Travel - Reimbursement Procedure**

**FIACCT 10-02.02**

**Effective: 01-Jul-94**

**Revised: 01-Sept-06**

### **Purpose**

This policy defines the Division of Finance policy for travel reimbursement.

### **Policy**

In reimbursing travel, agencies must recognize their responsibility to maintain the public trust when expending state funds. As such, it is the responsibility of an agency to collect from a traveler any travel reimbursement overpayment.

- A. **Form** – Submit a State Employee Travel Reimbursement Request, form FI 51A (in-state travel) or FI 51B (out-of-state travel) for travelers on the State Payroll System, or a Travel Reimbursement Request form FI 51C (in-state travel) or FI 51D (out-of-state travel) for travelers not on the State Payroll System. The form must have the traveler's original signature verifying the expenditures.
- B. **Documentation** – Attach the following original documentation to the completed Travel Reimbursement Request form. Attach only items that apply to the specific trip:
  1. **In-State Travel**
    - ◆ Hotel bill. If more than one person is included on the bill, it should indicate the cost for the person requesting the reimbursement.
    - ◆ Agenda/Schedule of Events if the reimbursement is for a seminar, conference, convention, or similar function.
    - ◆ Conference Registration receipt if the registration is paid through the Travel Reimbursement Request form.
    - ◆ Conference registration material if you stayed at a conference hotel and did not obtain reservations through the State Travel Agency.
    - ◆ Itinerary.
    - ◆ Reimbursement for mileage at the higher rate requires documentation confirming that a state fleet vehicle was not available to the employee.
    - ◆ Parking receipt for expenses of \$20.00 or more.
    - ◆ Receipts for individual incidental travel expenses of \$20.00 or more.
    - ◆ Receipts for individual taxi charges of \$20.00 or more.
    - ◆ Schedule of incidental ground transportation.
    - ◆ Parking charges listing each item under \$20.00. Include the parking location on the list.
    - ◆ Personal phone bill or lodging receipt showing charges for personal phone calls. A receipt is not required for trips of less than four days duration.
    - ◆ If a travel advance and/or pre-paid expenses results in an overpayment requiring the traveler to repay a portion of the advance, a copy of the accepted FINET cash receipt (CR).

## 2. **Out-of-State Travel**

- ◆ Same information as *In-State Travel*.
- ◆ Original of the properly approved Request For Out-of-State-Travel Authorization, form FI 5.

C. **Department Director as Traveler** – If the traveler is the department head, he should sign as the traveler but have his deputy or budget officer sign for agency/department approval. With the exception of the department/agency head, all travel expense vouchers must be approved by a higher authority.

## D. **Reimbursement by a Third Party**

1. An employee who receives a travel reimbursement from a third party for travel that was on state time or for state business should not be enriched by the reimbursement beyond what the travel policy allows.
  - ◆ For example, if an employee is paid by a third party \$50 a day for an out-of-state meal allowance, then the difference between the state rate of \$38 and the \$50 must be deposited with the State. An employee who receives from the third party less than the state rate can be reimbursed by the State for the difference.
2. Travel expenses reimbursed by a third party may be treated in one of the following ways:
  - ◆ Deposit the total third party reimbursement with the State as a refund of expenditure and obtain a regular travel reimbursement from the State.
  - ◆ Retain the amount reimbursed by the third party, up to the amount allowed by the travel policy, and accept no state reimbursement. If the amount is greater than allowed by the travel policy, the difference must be deposited with the State.
  - ◆ For unique circumstances that prevent you from following the policy, contact the Division of Finance.

## E. **Use of MasterCard Corporate Cards**

Travelers should request reimbursement for charges as soon as possible to avoid any late charges that will be added 60 days past cycle close on their MasterCard Corporate card.

For more information on the use of MasterCard Corporate card, see the **MasterCard Corporate Card** policies in this section of the manual.



## Travel - Reimbursement - Meals

FIACCT 10-02.03

Effective: 01-Jul-94

Revised: 01-Jul-07

### Policy

A. **Allowance Rates** – The allowance rates listed below include tax, tips, etc. associated with the meals.

♦ **In-State Travel**

The basic meal allowance for a 24-hour period of travel is \$35.00, to be computed as follows:

<u>Meals</u>	<u>Rate</u>
Breakfast	\$8.00
Lunch	11.00
Dinner	<u>16.00</u>
<b>Total</b>	<b><u>\$35.00</u></b>

♦ **Out-of State Travel**

The basic meal allowance for a 24-hour period of travel is \$43.00, to be computed as follows:

<u>Meals</u>	<u>Rate</u>
Breakfast	\$ 10.00
Lunch	13.00
Dinner	<u>20.00</u>
<b>Total</b>	<b><u>\$43.00</u></b>

### Premium Cities

The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at the actual meal cost, with original receipts, up to \$57 per day. The traveler will qualify for premium rates on the day travel begins and/or the day travel ends only if the trip is of sufficient duration to qualify for all meals on those days. The traveler may choose different reimbursement methods during the trip; however, he must use the same method of reimbursement for an entire day. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only. Actual meal cost includes tip. **Alcoholic beverages are not reimbursable.**

The premium cities are:

- ♦ Arlington
- ♦ Atlanta
- ♦ Baltimore
- ♦ Boston
- ♦ Chicago
- ♦ Los Angeles
- ♦ New York
- ♦ Orlando
- ♦ San Diego
- ♦ San Francisco
- ♦ Washington DC.

### Complimentary Meals

Complimentary meals of a hotel, motel, and/or association and meals included in the conference registration costs are deducted from the \$57 premium allowance as follows:

- ♦ If breakfast is provided, deduct \$14 – leaving a premium allowance for lunch and dinner of actual up to \$43.
- ♦ If lunch is provided, deduct \$17 – leaving a premium allowance for breakfast and dinner of actual up to \$40.
- ♦ If dinner is provided, deduct \$26 – leaving a premium allowance for breakfast and lunch of actual up to \$31.

### Foreign Countries

The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at a reasonable, actual meal cost, with original receipts. The traveler may combine the reimbursement methods during a trip; however, he must use the same method of reimbursement for an entire day. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only. Actual meal cost includes tip. **Alcoholic beverages are not reimbursable.**

- B. **Home-Base** – The location the employee leaves from and/or returns to. The traveler may leave from one *home-base* and return to a different *home-base*. For example, if the traveler leaves from his residence then the *home-base* for departure calculations is his residence. If the traveler returns to the Cannon Health Building, the *home-base* for arrival calculations is the Cannon Health Building.

**Allowance Computation** – The meal reimbursement calculation is comprised of three parts:

1. *The Day the Travel Begins* – The meal reimbursement the traveler is entitled to is determined by the time of day he leaves his *home-base*. (Travelers living on the Wasatch front are allowed 1 to 2 hour's time for travel and reporting for boarding prior to the scheduled departure time. Travelers may be required to be at the airport earlier to go through security.) The 24-hour period is divided into four quarters for making the determination.

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	A.M.	A.M.	P.M.	P.M.
	12:01 – 6:00	6:01 – noon	12:01 – 6:00	6:01 – midnight
	*B, L, D	*L, D	*D	* No Meals
<b>In-State</b>	\$35.00	\$27.00	\$16.00	–0–
<b>Out-of-State</b>	\$43.00	\$33.00	\$20.00	–0–

\* B=Breakfast, L=Lunch, D=Dinner

2. *The Days at the Location* – The traveler is entitled to the total meal allowance, as described above. This is reduced by any complimentary meals or meals included in function registration costs. (See *Complimentary Meals* and *Meals Included in a Registration Fee* in this policy.)
3. *The Day the Travel Ends* – The meal reimbursement the traveler is entitled to is determined by the time of day he returns to his *home-base*. The 24-hour period is divided into four quarters for making the determination.

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
A.M.	A.M.	P.M.	P.M.
12:01 – 6:00	6:01 – noon	12:01 – 7:00	7:01 – midnight
No Meals	*B	*B, L	* B, L, D

<b>In- State</b>	–0–	\$8.00	\$19.00	\$35.00
<b>Out-of-State</b>	–0–	\$10.00	\$23.00	\$43.00

\* B=Breakfast, L=Lunch, D=Dinner

D. **Tips and Tax on Meals** – Tips and tax on meals are included in the per diem amount.

E. **Allowances for Non-Overnight Trips** – Under the following conditions an employee may be authorized by his department head or designee to receive a meal allowance when his destination is at least 100 miles from his *home-base* and he does not stay overnight. The allowance is not considered an absolute right of the employee, especially if the budget of the agency is not adequate to handle this allowance.

1. *Breakfast* – When the individual leaves his *home base* before 6:01 a.m.
2. *Lunch* – When the trip meets one of the following conditions:
  - a. The employee is on an officially approved trip of such duration as to warrant entitlement to breakfast and dinner.
  - b. The traveler leaves his *home base* before 10:00 a.m. and returns after 2:00 p.m.
  - c. The department director provides *prior written* approval based on unusual circumstances.
3. *Dinner* – When the individual leaves his *home base* and returns after 7:00 p.m.

F. **Complimentary Meals** – If meals are complimentary of a hotel, motel, and/or association, no reimbursement will be made for that portion which is "free." However, meals provided on airlines will not reduce the meal allowance.

G. **Meals Included in a Registration Fee** – The value of meals included in the registration for a function will be deducted according to the allowances listed above.

H. **Meal Per Diem for State Boards** – The cost of meals for statutory non-salaried per diem boards of the State of Utah may be charged as public expense where such board meets during a mealtime period and actually carries on business and work of the Board during such mealtime period. Where salaried employees of the State of Utah or other advisors or consultants must, of necessity, attend such meeting in order to permit the Board to carry on its business, the meals of such employees, advisors, or consultants may also be paid. In determining whether or not the presence of such employees, advisors, or consultants is necessary, the Boards are requested to restrict the attendance of such employees, advisors, or consultants to those absolutely necessary at such mealtime meetings.

## Travel - Reimbursement - Lodging

FIACCT 10-02.04

Effective: 01-Jul-94

Revised: 01-Jul-07

### Policy

A. **Reimbursement Rates** – State employees who travel on state business may be eligible for a lodging reimbursement.

1. For stays at a conference hotel, the state will reimburse the actual cost plus tax for both in-state and out-of-state travel. The department/traveler should make their own reservations for the conference hotel. The traveler must include the conference registration brochure with the Travel Reimbursement Request form FI 51A, FI 51B, FI 51C, or FI 51D.
2. For in state lodging at a non-conference hotel, the state will reimburse the actual cost up to \$60 per night for single occupancy plus tax except as noted in the table below:

#### Cities with Differing Rates

Cedar City	\$65 plus tax
Layton	\$65 plus tax
Logan	\$70 plus tax
Moab	\$70 plus tax
Ogden	\$65 plus tax
Panguitch	\$65 plus tax
Park City	\$80 plus tax
Heber City, Midway	\$80 plus tax
Price	\$70 plus tax
Provo, Orem	\$65 plus tax
Roosevelt	\$70 plus tax
Metropolitan Salt Lake City (Draper to Centerville), Tooele	\$80 plus tax
St. George	\$70 plus tax
Vernal	\$75 plus tax

3. For out-of-state lodging at a non-conference hotel, the state will reimburse the actual cost per night plus tax, not to exceed the federal lodging rate for the location.
4. The state will reimburse the actual cost per night plus tax for in-state or out-of-state travel stays

where the department/traveler makes reservations through the State Travel Office.

5. Lodging is reimbursed at the rates listed above for single occupancy only. For double state employee occupancy, add \$20, for triple state employee occupancy, add \$40, for quadruple state employee occupancy, add \$60.
6. Exceptions will be allowed for unusual circumstances when approved in writing by the traveler's department director or designee **prior to the trip**. For out-of-state travel, the approval may be on the Request for Out-of-State Travel Authorization, for FI 5. If not documented on an FI 5, you must attach the written approval to the Travel Reimbursement Request, form FI 51A, FI 51B, FI 51C, or FI 51D.

**B. Lodging Receipt** – A proper receipt for lodging accommodations must accompany each request for reimbursement.

- ◆ The tissue copy of the charge receipt is not acceptable.
- ◆ A proper receipt is a copy of the registration form generally used by motels and hotels which includes the following information:
  1. Name of motel/hotel
  2. Street address of motel/hotel
  3. Town and state of motel/hotel
  4. Telephone number of motel/hotel
  5. Current date
  6. Name of person or persons staying at the motel/hotel
  7. Date(s) of occupancy
  8. Amount and date paid
  9. Signature of agent
  10. Number in the party
  11. Occupancy (single, double, triple, or quadruple)

**C. Lodging at other than a Motel/Hotel** – Travelers may elect to stay with friends or relatives or use their personal campers or trailer homes instead of staying in a motel/hotel. With proof of staying overnight away from home on approved state business, the traveler will be reimbursed as follows:

- ◆ \$25.00 per night with no receipts required, or
- ◆ Actual cost up to \$40.00 per night with a signed receipt from a facility such as a campground or trailer park, not from a private residence.

**D. Lodging for Long-Term Travel** – Long-term travel is defined as an assignment away from the employee's home base for longer than 90 days. The 90-day limit includes travel to and from home on weekends. If the department director has implemented this policy for his department, then employees on assignment for longer than 90 days will be reimbursed as follows:

*In-State Travel*

- ◆ First 30 days – Follow regular travel rules for lodging and meals. Lodging receipt required.
- ◆ After 30 days – \$46.00 a day for lodging and meals. No receipts required.

*Out-Of-State Travel*

- ◆ Not applicable.



## **Travel - Reimbursement - Incidentals**

**FIACCT 10-02.05**

**Effective: 01-Jul-94**

**Revised: 01-Jul-07**

### **Purpose**

This policy defines the Division of Finance travel policy for incidental expenses.

### **Policy**

- A. **Incidental Expenses Reimbursement** – The allowances for meal reimbursements are all inclusive. Additional expenses such as sales tax and tips are considered part of the allowances shown for those types of reimbursements. However, travelers will be reimbursed for actual out-of-pocket costs for incidental items such as baggage tips and transportation costs (tips for maid service, doormen and meals are not reimbursable.) No other gratuities will be reimbursed.

Include an original receipt for each individual incidental item of \$20 or more.

- B. **Incidental Ground Transportation Reimbursement** – Document all official business use of taxi, bus, and other ground transportation reimbursements. Personal use such as transportation to restaurants is not reimbursable.

- ♦ Individual amounts of \$20 or more – Submit an original receipt for each item.
- ♦ Individual amounts less than \$20 – Submit a schedule of payments including the following information:

#### **Ground Transportation:**

- ♦ Date
- ♦ To destination
- ♦ From destination
- ♦ Type of conveyance (taxi, bus, etc.)
- ♦ Dollar amount

A completed Receipt for Petty Cash Expense, form FI 52, signed by the taxi driver, etc., or an original receipt, is acceptable for documenting expenses.

- C. **Parking Expense Reimbursement**

- ♦ Parking at the SALT LAKE CITY airport – The maximum reimbursement for parking, whether you park at the airport or away-from-the-airport, is the airport long-term parking rate. The parking receipt must be included with the reimbursement request.

#### **Parking at Hotel, etc.**

- ♦ Individual amounts of \$20 or more – Submit an original receipt for each item.
- ♦ Individual amounts less than \$20 – Submit schedule of payments, including the following information:
  - Date
  - Location
  - Dollar Amount

A completed Receipt for Petty Cash Expense, form FI 52, or an original receipt, is acceptable for

documenting expenses.

### **Parking Expense Reimbursement**

If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

- D. **Registration** – Registration should be paid in advance on a state warrant. A copy of the approved FI 5 form must be included with the Payment Voucher for out-of-state registrations. If the traveler must pay the registration when he arrives, process a Payment Voucher and have the traveler take the state warrant with him.
- E. **Business Telephone Calls** – Telephone calls related to state business are reimbursed at the actual cost. List the total amount for these calls separately on the Travel Reimbursement Request, form FI 51A or FI 51B. The traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount.
- F. **Personal Telephone Calls** – Personal telephone calls while out of town on state business overnight will be reimbursed as follows:
- ♦ ***Four nights or less*** –  
Documentation is not required for personal phone calls made during stays of four nights or less.
    - One night – actual amount up to \$2.50
    - Two nights – actual amount up to \$5.00
    - Three nights – actual amount up to \$7.50
    - Four nights – actual amount up to \$10.00
  - ♦ ***Five nights or more (this includes the first four nights)***  
The traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for **all phone calls, including the first four nights**. No phone calls are reimbursed unless documented on a lodging receipt or original phone bill.
    - Five to eleven nights – actual amount up to \$20.00
    - Twelve to thirty nights – actual amount up to \$30.00
    - More than thirty nights – start over
- G. **Laundry** – Actual laundry expenses up to \$18 per week will be allowed for trips in excess of six consecutive nights, beginning after the sixth night out. The traveler must provide receipts for the laundry expense; or in the case of coin-op use, the traveler must provide a list of dates, locations, and amounts.
- H. **Miscellaneous** – This allowance is not available for travelers going to conferences. An amount of \$5 per day will be allowed for travelers away in excess of six consecutive nights, beginning after the sixth night out. This amount is intended to cover other miscellaneous incidentals not included in this policy.
- I. **Travel on a Weekend During Trips of More Than 10 Nights' Duration** – A department may provide for employees to return home on a weekend when a trip extends longer than ten nights. Reimbursements may be given for costs allowed by these policies.

## Travel - Reimbursements - Transportation

FIACCT 10-02.06

Effective: 01-Jul-94

Revised: 01-Jul-07

### Purpose

This policy defines the Division of Finance travel policy for transportation.

### Policy

#### A. Commercial Airlines

##### 1. Reservations

- a. *Reservations* – **ALL** reservations (in-state, out-of state, and foreign travel) must be made through the State Travel Office. They will provide the least expensive air fare available at the time reservations are made. Where special and reduced fares are available, they **must be secured**.

Employees may NOT demand alternate travel arrangements be made by the State Travel Office to take advantage of frequent flyer credits when the overall cost to the State is higher. This policy is in effect even if the travel costs are reimbursable by the federal government or some other organization. If it is determined that an employee has made alternate travel arrangements to take advantage of frequent flyer credits, which resulted in a higher cost to the State, the employee must reimburse the State for the additional cost.

Include the following considerations in reservation plans:

- ♦ Make reservations far enough in advance to qualify for discount fares.
  - ♦ Plan to fly during off-peak times of the week. Travelers may stay at their destination over a weekend if it reduces the total cost of the trip (i.e., the ticket savings is greater than the cost of lodging and per diem.) The traveler does not earn comp time or overtime for the weekend stay.
  - ♦ Be as flexible as possible on flight times and travel days.
- b. *Rates* – Air transportation is limited to state-contracted rates or Excursion rates.
  - c. *Change Fees* – Only one change fee per trip will be reimbursed by the Division of Finance. An explanation for any additional changes or any other exception to this policy must be given and approved by the department director or designee.
  - d. In order to preserve insurance coverage and because of federal security regulations, travelers must fly on tickets in their name only.
  - e. *Tickets* – For travel within the United States, if an electronic ticket is used no paper ticket will be provided. If a paper ticket is requested from the airlines, any fee charged will not be reimbursed.

##### 2. Reimbursement/Documentation

- a. *Airport Travel and Parking* – Travelers may be reimbursed for:
  - ♦ Mileage to and from the airport and long-term parking or away-from-the-airport parking

(Park & Jet, etc.). The maximum reimbursement for parking, whether you park at the airport or away-from-the-airport, is the airport long-term parking rate. The parking receipt must be included with the Travel Reimbursement Request, form FI 51A or FI 51B.

**OR**

- ♦ Mileage to and from the airport for someone to drop off and pick up the traveler (two trips).

- b. *Travel Itinerary* – A copy of the traveler's itinerary must be attached to the Travel Reimbursement Request, form FI 51A or FI 51B.

3. Discounts, Credits, and Special Coupons

- a. *State Property* – Special coupons, discount promotion tickets, or cash awards shall be turned in to the Division of Finance State Travel Office by the traveler as soon as possible after receiving them.
- b. *Property of Employee* – Airline and hotel frequent flyer programs and any other programs which give the employee on state business credit for miles or hours flown may be considered the property of the employee.
- c. *Credits* – Credits earned on airline travel or while staying in certain hotels or through other programs by a state employee may be used by the employee while traveling on state business. However, the employee may not be compensated for the credits.
- d. *Exceptions* – Travelers who are not compensated for their time, either with regular pay or annual leave pay, may receive reimbursement up to the lowest price of an airline ticket without regard to the actual mode of travel or the actual cost of the transportation. (The airline ticket cost in effect between 15 and 30 days prior to the departure date will be used.) This reimbursement must be approved by the department director PRIOR TO the trip.

*NOTE: The traveler is responsible for any tax consequences associated with this reimbursement policy.*

**B. Private Vehicles**

1. Use of a Private Vehicle Instead of a State Vehicle

- a. *Approval* – Travelers may use private vehicles with approval from the Department Director or designee.
- b. *Reimbursement* – Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.
  - ♦ Departments should coordinate travel to reduce the number of vehicles traveling to various destinations. When one or more persons are planning to attend the same meeting, travel in private vehicles will be approved only for the number of vehicles sufficient to transport those attending. Each person attending the meeting will not be reimbursed for his own individual vehicle.
- c. *Reimbursement Rate* – Private vehicle use is reimbursed at the rate of 36 cents per mile, or 48.5 cents per mile if a state vehicle is not available to the employee.

To determine which rate to use, the traveler must first determine if their department has an agency vehicle (long-term leased vehicle from Fleet Operations) that meets their needs and is

reasonably available for the trip (does not apply to special purpose vehicles). **If reasonably available, the employee should use an agency vehicle.** If an agency vehicle that meets their needs is not reasonably available, the agency may approve the traveler to use either a daily pool vehicle or a private vehicle. If a daily pool fleet vehicle is not reasonably available, the traveler may be reimbursed at 48.5 cents per mile.

If a trip is estimated to average 100 miles or more per day, the agency should approve the traveler to rent a daily pool fleet vehicle if one is reasonably available. Doing so will cost less than if the traveler takes a private vehicle. If the agency approves the traveler to take a private vehicle, the employee will be reimbursed at the lower rate of 36 cents per mile.

Any exceptions must be approved **in writing** by the Director of Finance.

- d. *Mileage Computation* – Mileage will be computed from the latest official state road map and will be limited to the most economical, usually traveled routes.
  - e. *Parking* – If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.
  - f. *Airport* – Travelers may be reimbursed for mileage to and from the airport when flying. The traveler may also be reimbursed for long-term parking or away-from-the-airport parking (Park & Jet, etc.).
  - g. *Damage to Vehicle* – Damage to a traveler's personal auto is the responsibility of that individual or his insurance company. The state reimbursement rate includes an amount for the cost of insurance of a personal auto. However, a liability claim against a traveler in excess of the limits carried by the traveler in his personal auto policy is subject to payment by the State Risk Management fund.
  - h. *Documentation* – An approved Private Vehicle Usage Report for Reimbursement (FI 40) at 36 Cents Per Mile or at 48.5 Cents Per Mile will be included with the department's payroll documentation reporting miles driven on state business during the payroll period. To receive reimbursement at the rate of 48.5 cents per mile, documentation confirming that a state fleet vehicle was not available to the employee should be attached. Departments may allow mileage reimbursement on an approved Travel Reimbursement Request, form FI 51A or FI 51B, if other costs associated with the trip are to be reimbursed at the same time.
  - i. *Reporting Local Travel* – Vicinity and/or local travel will be shown separately from mileage between points of travel and will be clearly identified with an explanation as to reasons why it was necessary. Personal travel such as to restaurants, movies, etc. is not reimbursable.
  - j. *Travel Via Neighboring States*
    - ♦ In-State Travel  
In-state travel via neighboring states IS AUTHORIZED when traveling on routine state business and such route is the nearest or most practicable to reach a destination in Utah.
    - ♦ Out-of-State Travel  
Not applicable
2. Driving a Private Vehicle Instead of Flying
- a. *Approval* – A traveler may choose to drive instead of flying if approved by the department director.
  - b. *Reimbursement*

- ♦ State Vehicle – If the traveler drives a state vehicle, the traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of the airline trip. The traveler may also be reimbursed for incidental expenses such as toll fees, parking fees, etc.
  - ♦ Private Vehicle – If the traveler drives a privately-owned vehicle, reimbursement will be at 36 cents per mile or the airplane fare, **whichever is less**, unless otherwise approved by the Department Director. The traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of the airline trip.
- c. *Documentation* – Submit a schedule comparing the cost of driving with the cost of flying. The schedule should show that the total cost of the trip driving (a simple comparison of mileage reimbursement vs. airline ticket is not acceptable) was less than or equal to the total cost of the trip flying. (For the calculations, use the airline ticket cost described below.) Attach this schedule to the other reimbursement documents.
  - d. *Airline Cost Calculation* – The lowest airfare within 30 days prior to the departure date (15 to 30 day advance reservation), airport parking at \$6.00 per day, and the cost of a shuttle or taxi – or – the cost of a rental vehicle (if no direct flight is available) will be used when calculating the cost of travel for comparison to private vehicle cost. An itinerary print-out is available through the State Travel Office and will be a required attachment when the traveler is taking a private vehicle.
  - e. *Travel Time* – If travel time taken for driving during the employee's normal work week is greater than that which would have occurred had the employee flown, the excess time used will be taken as annual leave and deducted on the Payroll System.

*NOTE: The traveler is responsible for any tax consequences associated with this reimbursement policy.*

### C. Rental Vehicles

1. Approval – Use of rental vehicles must be approved in writing in advance by the Department Director. Any exception to advance approval of the use of rental vehicles will be fully explained **in writing with the request for reimbursement and approved by the Department Director. Detailed explanation is required if a rental vehicle is requested for a traveler staying at a conference hotel.**
2. Reservations – Reservations for rental vehicles must be made through the State Travel Office.
3. Rent in Traveler's Name – State employees should rent vehicles to be used for state business in their own names.
4. Insurance – All reservations made through the State Travel Office will use State of Utah car rental contracts. These contracts include insurance coverage within the 50 states and the District of Columbia at no additional cost and with no deductible. Risk Management's liability coverage will cover costs in excess of contract limits. **Additional coverage is not required within the 50 states and the District of Columbia, and the traveler will not be reimbursed for the purchase of additional insurance. If the travel is outside the 50 states and the District of Columbia, the additional insurance should be purchased and will be reimbursed.**
  - a. If a vehicle **is not** rented using a State of Utah car rental contract, Risk Management will assess a \$10,000 deductible to any claim except where the traveler can demonstrate that a

reasonable attempt was made to use the contract but no automobile was available to the traveler under the contract:

- ♦ at the time needed;
- ♦ at the place needed: **or**
- ♦ of the type needed.

- b. Personal Side Trips – **Liability and physical damage coverage by the State are for travelers on official state business and necessary associated use only.** It will not extend to side trips and other personal use by the traveler. Travelers should be sure their personal insurance will cover the personal use.
5. Reimbursement – The traveler will be reimbursed the actual rate charged by the rental agency. Upgrades in size or model, made when picking up the rental vehicle, will not be reimbursed.
  6. The traveler must have approval for a rental car, as described above, in order to be reimbursed for rental car parking.

#### F. State-Owned Aircraft

1. Passengers on State Business – Travel in state-owned aircraft will be primarily for state purposes by state officials, state employees, or other individuals conducting state business.
2. Passengers Not on State Business – Family or friends may be allowed to travel in state aircraft, provided the following guidelines are met:
  - a. *Approval* – Prior **written approval must be obtained from the Department and the Division of Finance. Prior approval is necessary to ensure the passenger's trip is authorized and will be insured through the State.**
  - b. *Taxation* – If the normal seating capacity of the aircraft is filled 50 percent or more each way with persons on state business, the value of the family or friend's trip will not be taxable. To be non-taxable, this information must be documented and submitted to the Division of Finance within five days of the trip.
    - ♦ For taxable trips, the Division of Finance will determine the value of the trip based on the current U.S. Department of Transportation Standard Industry Fare Rates. The trip value will then be added to the related employee's wages subject to FICA withholding and added to the W-2 as wages subject to federal and state taxation.

#### G. Private Aircraft

1. Approval – Travel by private airplane must be approved in advance by the Department Director or designee. The approval may be in the form of a memo and must include a statement that the traveler meets the certification and insurance requirements identified below.
2. Certification – The pilot must certify to the Department Director that he/she is certified to fly the plane being used for state business.
3. Insurance
  - a. *Plane Owned by the Employee* – If the plane is owned by the pilot/employee, he/she must certify the existence of at least \$500,000 of liability insurance coverage. The pilot/owner must also be aware that the State is not responsible for any damage to the plane associated with the trip.

- b. *Rental Plane* – If the plane is a rental, the pilot must provide written certification from the rental agency that his insurance covers the traveler and the State as insureds. The insurance must be adequate to cover any physical damage to the plane and at least \$500,000 for liability coverage.

4. Reimbursement

*Mileage* – Reimbursement will be made at 50¢ per mile.

5. Mileage Computation – Calculation is based on air mileage, and is limited to the most economical, usually-traveled route.

#### H. Private Motorcycle

- 1. Approval – Travel by private motorcycle must be approved prior to the trip by the Department Director or designee.
- 2. Mileage Reimbursement Rate – Travel by private motorcycle will be reimbursed at 16¢ a mile.

#### I. Car Allowances

- 1. Approval – A car allowance may be allowed in lieu of mileage reimbursement in certain special cases. Obtain **prior written approval from the Department Director, the Department of Administrative Services, and the Governor. Submit a memo to the Director of Finance describing the reason and including the following information:**
  - ♦ Name
  - ♦ Employee Number
  - ♦ Department
  - ♦ Division
  - ♦ Agency/Unit
  - ♦ Reason for the car allowance
  - ♦ Monthly amount or pay period amount
  - ♦ Beginning date
  - ♦ Ending date, if applicable
- 2. Taxation – The full amount of the car allowance is subject to FICA and to federal and state income tax withholding. The individual must keep track of his business mileage to claim a business tax deduction on his tax return or must submit information to the Division of Finance that will allow for recording only the personal use portion of the vehicle on the Payroll System.



## Travel - MasterCard Corporate Card - General Policy

FIACCT 10-03.00

Effective: 01-Jul-94

Revised: 01-Sept-06

### Purpose

This policy explains how the use of the MasterCard Corporate card will reduce the need for cash advances for travel, make payment of travel costs more convenient for travelers, and simplify accounting for travel reimbursements while providing more useful management reports.

### Policy

- A. The State recommends that a MasterCard Corporate card be issued to state employees who travel at least three (3) or more times a year on state business. Cards that are not used within a 12 month period may be canceled. The employee is liable for paying the balance due each month.
- B. MasterCard Corporate cards are issued in the names of the employee. A fee of \$6.00 per year per card will be charged to the State. Employees should use the cards for payment of official state business travel expenses. Hotels and rental cars must be charged on the MasterCard Corporate card. Whenever possible, additional business-related travel expenses such as meals, books, fees, and registrations should also be charged on the MasterCard Corporate card.
- C. **Employees may not use these cards for paying personal non-business expenses.** The State will withdraw the card privilege and will take appropriate disciplinary action against any employee who misuses the card.
- D. A monthly bill will be sent directly to the employee named on the card. (See the application instructions for billing address information.) The employee is responsible for requesting the travel reimbursement as soon as possible. The employee is also responsible for paying the total amount due each month.
- E. Billing Cycles
  - 1. *One Cycle Delinquent* – 30 days after the statement billing date  
A 5-day collection letter is sent and a \$10 late fee will be assessed for the past due amount.
  - 2. *Two Cycles Delinquent* – 60 days after the statement billing date  
A 30-day delinquent letter is mailed to the employee and the employee may be called regarding the delinquent account. A 2.5% late fee will be assessed for the past due amount.
  - 3. *Three Cycles Delinquent* – 90 days after the statement billing date  
A 60-day delinquent letter is mailed to the employee. The employee will begin receiving calls from the MasterCard collection department. An additional late fee of 2.5% of the overdue balance will be assessed. The State and the cardholder will be notified that all card privileges will be suspended or canceled.
  - 4. *Four Cycles Delinquent* – 120 days after the statement billing date  
The card will be canceled. An additional late fee of 2.5% of the overdue balance will be assessed.

- F. If an employee uses his card to pay official travel expenses, he also may pay the official expenses travel of another state employee. However, each employee must submit a reimbursement request for his own expenses.
- G. An employee may include the expenses of a non-state employee in cases where separation of the payment is difficult. For example, a non-state employee, staying in a double room with the employee, is not billed separately by the hotel. The state employee could use his card to pay the total bill. However, only the single rate is reimbursable to the employee.
- H. Employees should report immediately lost and stolen cards to the MasterCard Customer Service Center at: 1-800-270-7760. Immediately after contacting MasterCard, notify your department. MasterCard will automatically forward a replacement card within 24 hours, and international delivery within 48 hours. The cardholder will be billed \$25.00 for an emergency replacement card which will be reimbursed by the employee's agency. The employee is not liable for any charges made on the card after he reports the card either lost or stolen.
- I. Upon termination or transfer, the employee must return the MasterCard Corporate card to the department. The department should destroy the card and send an e-mail or fax (801-538-3244) to the Division of Finance Travel Administrator to cancel the card. The card must be canceled within two (2) business days of the employee's termination date.

## Procedures

### Responsibility

### Action

#### REQUESTING CARDS

##### Department

Determine which employees, if any, should be issued MasterCard Corporate cards. Obtain an application for each person from the State Division of Finance. Return the application to:

Division of Finance  
2110 State Office Building

##### Division of Finance

Review the applications for completeness. The Director of Finance or designee should sign each application. Submit the applications to MasterCard.

##### MasterCard

Process the applications and send the cards to the employees.

##### Department

Have the employee sign the *Receipt of Corporate Card*. Send the original to the Division of Finance, and retain a copy in the agency files.

#### CHARGES AND PAYMENTS

##### Employee

**Employees must use the cards only for payment of official state business travel expenses.** Hotels and rental cars must be charged on the MasterCard Corporate card. Whenever possible, additional business-related travel expenses such as meals, books, fees, and registrations should also be charged on the MasterCard Corporate card. Obtain receipts for all charges. Prepare a Travel Reimbursement Request, form FI 51A; or Vendor Payment Voucher, form FI 50, as soon as possible. (This will provide adequate time to get the warrant processed and sent to the employee to pay the current month's bill.)

Reconcile the monthly MasterCard billing with the actual charges incurred during travel. Pay the amount owing each month. (The employee is responsible for paying finance charges.)

### ***LOST OR STOLEN CARDS***

#### **Employee**

Immediately report the missing card to the nearest MasterCard Office in person, or call the toll-free number: 1-800-270-7760. Immediately after contacting MasterCard, notify your department. (If the card is lost or stolen while you are traveling and you require a new card, call the above toll-free number for assistance.)

Emergency replacement centers replace a card within 24 hours for domestic delivery and within 48 hours international delivery. The employee is not liable for any charges made on the card after he reports the card lost or stolen.

### ***TRANSFERRING EMPLOYEES***

#### **Department**

If the employee is transferring within a department and their Corporate card will be reported under the same hierarchy number, there is no need to notify the Division of Finance or MasterCard.

If the employee's Corporate card **will not** be reported under the same department, follow the *Termination of Privilege* procedures below.

### ***TERMINATING EMPLOYEES***

#### **Employee**

Upon termination, return the MasterCard Corporate card to your department.

#### **Department**

Destroy the MasterCard Corporate card and instruct the employee to pay any outstanding balance. Send either an e-mail or a fax (801-538-3244) to the Division of Finance Travel Card Administrator. List the following information:

- ♦ Employee's Name
- ♦ Employee's Account Number
- ♦ Date of Termination or Transfer
- ♦ Employee's Last Known Home Address
- ♦ Employee's Last Known Home Phone

#### **Employee**

Reconcile the final MasterCard billing and make the final payment.

### ***TERMINATION OF PRIVILEGE***

#### **Department**

Destroy the MasterCard Corporate card and instruct the employee to pay any outstanding balance. Send either an e-mail or a fax (801-538-3244) to the Division of Finance Travel Card Administrator. List the following information:

- ♦ Employee's Name

- ◆ Employee's Account Number
- ◆ Date of Termination or Transfer
- ◆ Employee's Last Known Home Address
- ◆ Employee's Last Known Home Phone

**Employee**

Reconcile the final MasterCard billing and make the final payment.

***REPORTS***

**Department**

Review the monthly reports for employee compliance with this policy. This should include a review for any past due amounts or any charges for personal expenses.



## Travel - MasterCard Corporate Card - Application

FIACCT 10-03.02

Effective: 01-Jul-94

Revised: 01-Sept-06

### Purpose

This policy explains how to complete the application to request a MasterCard Corporate card. Obtain the card application form from the Division of Finance.

### Instructions for Entry

Field	Description
<i>Name</i>	Enter your name as it is used for identification purposes (first, middle, last).
<i>Employee Business Address</i>	Enter your complete business address where mail can reach you at work. Give the street address (no PO Boxes), city, state, and 4-digit zip code.
<i>Employee Home Address</i>	Enter your complete home address. Give the street address (no PO.. Boxes), city, state, and 4-digit zip code.
<i>Home Phone</i>	Enter your home phone number, including your area code.
<i>Business Phone</i>	Enter your business phone number, including your area code.
<i>Mother's Maiden Name</i>	Enter your mother's maiden name.
<i>Date of Birth</i>	Enter your date of birth (month/day/year).
<i>Social Security Number</i>	Enter your Social Security Number.
<i>Department Name</i>	Enter your Department and Division.
<i>Department Business Address</i>	Enter your complete business address. Give the street address (no PO.. Boxes), city, state, and 4-digit zip code.
<i>Monthly Credit Limit</i>	Leave this space blank. (FOR FINANCE USE ONLY)
<i>Hierarchy Number</i>	Enter hierarchy level (to be entered by Agency Travel Coordinator).
<i>Signature of Applicant</i>	Sign your name the way you will sign your card.
<i>Date</i>	Enter the date you sign your application.
<i>Authorized Signature</i>	Enter the Agency's signature of authorization.
<i>Date</i>	Enter the date this form is authorized.

### Send the Form to the Program Administrator

*Authorizing Signature* The Director of Finance or designee will sign as the authorizing officer on the application.

## **Travel - MasterCard Corporate Card - Affidavit of Waiver**

**FIACCT 10-03.03**

**Effective: 01-Jul-94**

**Revised: 01-Sept-06**

### **Purpose**

This policy explains how to invoke a waiver of liability upon the termination of any state employee who has been issued a MasterCard Corporate card.

### **Background**

#### **WAIVER OF LIABILITY**

The waiver of liability is an agreement between the State of Utah and MasterCard to provide coverage in the event of card misuse by terminated employees. This allows the State to identify which charges on the card of a terminated employee are a liability of the State and which are a liability of the individual. Based on this agreement, MasterCard will pursue payment from the proper party. To comply with the Liability Waiver Program regulations, MasterCard requires a written notice from the State for account closures when employees are terminated.

After receiving the Waiver of Liability, MasterCard will notify the State that the waiver is in force. MasterCard will provide the State with a copy of all unpaid charges for the terminated employee. The State should identify which charges it is liable for, have it notarized, and return it to MasterCard.

### **Procedures**

#### **Responsibility**

#### **Action**

##### **Division of Finance**

Complete sections 1–4 of the Master Coverage Waiver Claim form for MasterCard and send to MasterCard to invoke the waiver.

Send the claim form and all supporting documentation to MasterCard within 60 days of the card cancellation date.

## Travel - MasterCard - Central Travel Account (CTA)

FIACCT 10-03.04

Effective: 01-Jul-94

Revised: 01-Jul-07

### Purpose

The Central Travel Account provides an easier method for departments or divisions to charge and pay for airline tickets. The charges are accumulated into a single monthly MasterCard bill in the name of the department or division. The Division of Finance processes the monthly bill for all travelers. This Central Travel Account (CTA) will reduce problems associated with having to make airline reservations and payments in advance of the travel.

### Policy

- A. State departments or divisions may request a CTA to use for state employee airline travel on state business. **No other types of travel expenses may be charged to this account**, except the CTA account may be used to reserve hotel rooms. Departments or divisions must not use the CTA to charge airline travel for non-state employees (e.g., family members, associates of state employees, and business traveling companions).
- B. The participating department or division receives a monthly CTA account statement directly from MasterCard. The Division of Finance pays the bill for all departments using a single Vendor Payment Voucher (P1). The Division of Finance will process a PV3 for each account. Agencies may then access the PV3 to distribute the costs.
- C. MasterCard covers employees for \$400,000 against death or dismemberment arising from accidents occurring while traveling on any common carrier, provided the fare has been charged to the CTA account. A common carrier is described as any scheduled airline, land, or water conveyance licensed for transportation of passengers for hire.

MasterCard also provides state cardholders who pay for the cost of their travel with a state Corporate card with \$1,250 secondary lost or stolen luggage insurance. This insurance covers reimbursement for the cost of replacement luggage or its contents up to the lesser of:

- ♦ The amount paid to the cardholder by the common carrier and
  - ♦ The difference between the value of the claim and the common carrier's payment.
- Cardholders will be reimbursed up to \$1,250, provided the luggage was checked with the common carrier and lost due to theft or misdirection by the carrier.

- D. Each account will be established in the name of the department or division.
- E. The Division of Finance must sign the application forms. The department or division director must sign the cover letter accompanying the application. By signing the cover letter, the agency agrees to comply with the terms and conditions of the Central Travel Account Agreement received with the application from the Division of Finance.
- F. Agencies experiencing any difficulties with the CTA account should contact the Division of Finance.

## Procedures

### Responsibility

### Action

#### Department

Request a Central Travel Account application from the Division of Finance, 2110 State Office Building.

#### Division of Finance

Send the agency the application and instructions for completing it .

#### Department

Complete the form and return to the Division of Finance.

#### Division of Finance

Review the application for completeness, and obtain the signature of the Director of Finance. Send the application to MasterCard.

#### MasterCard

Notify the agency of the Central Travel Account number assigned to them.

#### Department

Begin using the account when making airline reservations.



## Travel - MasterCard - Central Travel Account (CTA) Application

FIACCT 10-03.06

Effective: 01-Jul-94

Revised: 01-Sept-06

### Purpose

This policy explains how to complete the application to request a MasterCard Central Account (CTA).

### Instructions for Entry

Field	Description
<i>Hierarchy #</i>	Leave blank (to be filled in by State Travel Manager).
<i>Agency Name</i>	Enter State of Utah, Department name, and Division name.
<i>Business Address</i>	Enter the complete address of the office where you are located.
<i>Contact Name</i>	Enter the name of the Agency Central Travel Account Program Manager.
<i>Contact Phone</i>	Enter the phone number of the Agency Central Travel Account Program Manager.
<i>Statement Mailing Address</i>	Enter the Agency <i>Mailing Address</i> if different from the <i>Business Address</i> listed above.
<i>Approval Signature</i>	Leave blank (to be signed by the Division of Finance).
<i>CTA #</i>	Leave blank (to be assigned by MasterCard).